

## Розділ 2

### Інновації у маркетингу

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#### EVALUATION OF THE EFFECTIVENESS OF SOCIAL CAPITAL USAGE

*The paper proposes a resource approach to the assessment of social capital. For each component of corporate capital it was determined a list of indicators of quantitative and qualitative assessment and evaluation criteria. It was made a complex analysis of its components: consumer and organizational capital on the example of food industry enterprises in Ukraine. It gave the opportunity to determine the levels of efficiency of social dimension of corporate capital.*

Keywords: social capital, consumer capital, organizational capital, corporate social responsibility, public relations.

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**Problem statement.** In modern terms the cooperation and partnership generate more strategic advantages than the competition. That's why there appear new forms of the large-scale production and distribution. Financial and industrial capitals are economically intertwined with each other and create new organizational structures, where new qualitative levels of relationship are constantly producing. All this is to form unique competitive advantages, access to new markets, getting over profits and sustainable financial condition for the long term. An important place of social capital in the corporate form of ownership today requires special approaches of its evaluation and management. One of the signs of capital is that it has liquidity; it can be converted into monetary form, regardless of its original form. This applies to all types of capital that can be estimated quantitatively or qualitatively. Accordingly, we can say that any capital has its cost, and to sell the rights to use the capital or use it in one's own work, it is necessary to determine this value. The object of the research is the list of characteristics of resources, measurable and quantitative and qualitative indicators to assess social capital as a part of the corporate capital.

In the work [1] it was proved that the foundation of corporate capital is not only material and financial components, but also intangible components that form the competitive advantages of the enterprise and participate in the formation of surplus product. They include social, human and intellectual capital. After the identifying of structural elements of the intangible capital it was concluded that human capital is

personal ones, that's what people are able and willing to establish themselves, and social capital is created by groups of people or among them and aims to increase production efficiency through the implementation of corporate social initiatives. Due to the development of relationships, which are forming as a result of turnover of social capital, it is created and functioned such a behavior of the company, which is based on the participation of all economic agents in economic activity: the state, owners and staff. Social capital is an important element in driving of corporate capital, as it covers intangible assets and enables self-control in the middle of the corporation, allows reducing the costs associated with the protection of environment, labor, and product quality control.

**Analysis of recent researches and publications.** Approaches and methods for evaluating the effectiveness of social capital are considered differently in different flats of science.

The structure of social capital and its effectiveness nowadays has a strong influence on financial and economic activities and on the value of corporate capital in general. The most famous researchers of this area are: M. Tugan-Baranovsky, [2], E. Huhnin [3], M. Williams [7], D. Lyuty [8], P. Bourdieu [9], J. Coleman [10], R. Putnam [11] and others. Together with this issue the question concerning measuring of social capital of the corporation remains debatable among economists.

**The purpose of the article.** On the basis of the proposed resource approach to estimation of social capital it is necessary to make an analysis of social component of the corporate capital for the enterprises of food industry.

**Basic material.** Social capital is a set of structured social and economic relations that are based on mutually recognized informal institutions (norms and values), the following of which brings benefits to subjects of these relations in the form of social rent. These relationships are formed among economic agents at different levels of social capital generalization and are governed by norms of behavior that increases the efficiency of their activities across the appropriate level: nano; mini-; micro-; -meso; -macro and global. In the work [4] it was grounded the structure of social component of corporate capital, which includes consumer and organizational capital that shape competitive advantages and corporations involved in creating of added value. The peculiarity of this structure was that the author separated organizational capital from the intellectual one and proved that organizational capital refers to the organization as a whole, but not to one person, and therefore it can be relatively independent object of sale. This structuring of capital allowed us to estimate the contribution of each element of social capital into the creation of added value.

For domestic companies the limitedness of resource capabilities becomes an obstacle to comply with external requirements. That is why for the introduction of a strategic approach to the ongoing activities of domestic enterprises that would be based on a comprehensive study, including the resource base, it is necessary to develop methodological support for this analysis.

The essence of the technique of a complex estimation of social capital efficiency is given in the work [4] and consists in initially generalized assessment of each separate component of capital. In accordance with the technique it is necessary to select objects of the same type on the market according to which the assessment will be carried out. It is necessary to make a list of objects common to all indicators and factors, due to which it is possible to uniquely describe each object and identify objectively existing regularities of the studied process. Quantitative indicators of the selected indices of characteristics are led to the matrix of initial indexes, on the basis of which the summarized evaluation will be carried out. Using expert assessment, it will be relevantly to use Boolean variables that have the value of 1, when this principle is either present or used in the enterprise and 0 when it is absent. An averaged assessment of corporate capital based on Boolean variables is calculated as the arithmetic average of the presence of all these factors in the company. This assessment will allow determining the degree of approximation of the enterprise to the level of the corresponding development level of the capital.

Analyzed parameters must have the same units, observation period, calculation method, the

elements that relate to the invariable totality (boundaries of the object must be unchanged) and the only image of priority ("the more, the better").

After the grounding of indicators for assessment and collecting appropriate for this information it is necessary to normalize output data. Due to the fact that the chosen indicators have different units of measure, it is necessary to convert matrix of natural indicators into the matrix of dimensionless parameters. For this purpose, the existing methods of normalization are used. For purposes of evaluation, determined by the research, normalization of relative maximum and minimum values is the best. Then our indexes will be normalized from 0 to 1, the best value will be equal to one. As a result of the normalization we will get matrixes of normalized values of initial indexes.

The resources structure of social capital of the enterprise is presented in the Table 1.

**Table 1 – The list of characteristics of resources, measurable and quantitative and qualitative indicators of social capital of the enterprise (developed by authors)**

Type of the capital	Components	Resources	Indexes
Organizational capital	Operational structure, type of management	Organizational and managerial	Of scale: administrative costs. Of efficiency: administrative costs for one hryvnia of net income from sales, administrative costs per one employee
	Corporate relations, corporate culture	Organizational and managerial	Qualitative: development level of interrelations among workers and owners, sharing results of business activities with securing of interests for each party
Consumer capital	Corporate social responsibility, public relations	Reputation, image	Of scale: the cost of sales. Of efficiency: cost of sales per hryvnia of net income from sales. Quality: availability of socially responsible approaches to business
	Market communications: consumers; suppliers; intermediaries	Reputation, image	Of scale: the number of concluded contracts with suppliers and intermediaries. Quality: level of trust and development of economic relations with customers, suppliers, intermediaries
	TM, brands, trade names	Reputation, image	Of scale: brands (quantity and value). Of efficiency: the ratio of the brand's value and net income from sales

Evaluation of institutional capital consists of two components: organizational structure, type of management and corporate relations and corporate culture.

The list of indicators due to which it is possible to assess the efficiency level of organizational capital usage: component of organizational structure and type of entity management is presented in the Table 2.

**Table 2 – Indicators of quantitative assessment of organizational capital: component of organizational structure, type of management (developed by authors on the basis of [6])**

Index	Formula (source of information)	The direction of index improvement
Asset turnover ratio	Net income / average cost of assets	Growth
Turnover ratio of current assets	Net income / average value of current assets	Growth
Inventory turnover ratio	Net income / average value of stocks	Growth
Turnover ratio of equity	Net income / average equity value	Growth
Turnover rate of payables	Net income / Average cost of credit indebtedness	Growth
Ratio of financing sustainability	(Equity capital + Provisions for future liabilities and charges + Long-term liabilities) / Balance	0,8–0,9
Administrative costs per one hryvnia of net income from sales	Administrative costs / Net revenue from sales of products (services)	Decrease
Administrative costs per one employee	Administrative expenses / Average number of employees	Decrease

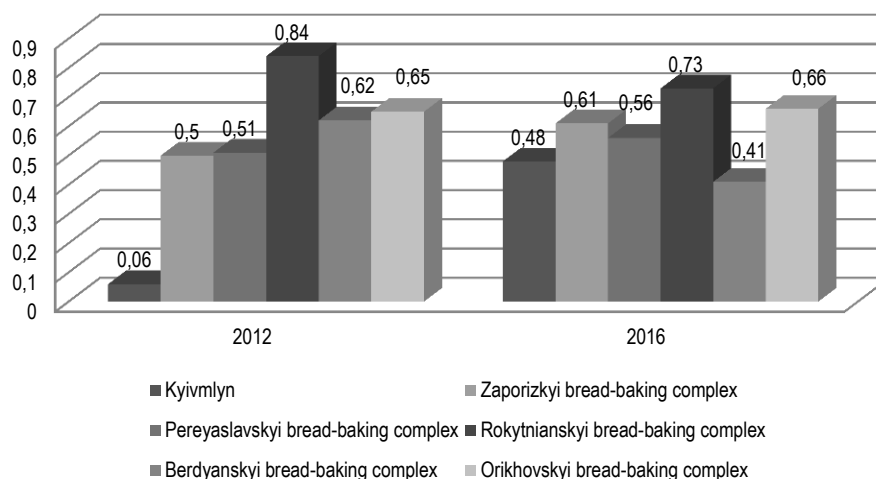
The list of qualitative factors due to which it is possible to assess the efficiency level of organizational capital: component corporate relations, corporate culture of the company is presented in the Table 3.

**Table 3 – Factors of qualitative assessment of organizational capital: component of corporate relations, corporate culture** (developed by authors)

Factor	The value of assessment	
	Yes	No
The availability of incentives, rewards and motivation for staff	1	0
Implementation of environmental protection and resource conservation	1	0
Compliance with work conditions of sanitary and hygienic norms	1	0
Participation in housing programs	1	0
The availability of a special document that defines social policy of the company	1	0
Favorable psychological climate	1	0
Provision of the entity with establishments of social infrastructure	1	0
The introduction of international standards of social responsibility	1	0
Fixing of main provisions of social policy in collective agreement	1	0
The presence of arrears of wages	0	1

For the results of expert surveys grade of the object or point are used. In our case, expert survey concerns the presence or absence of mentioned principles of social capital using at the enterprises.

The organizational efficiency of capital in 2016: component of organizational structure, type of management at Zaporizkyi, Rokytnianskyi and Orikhovskiyi bread-baking complexes was above average, and in other enterprises it was below average.



**Figure 1 – Dynamics of efficiency of organizational capital usage (component of organizational structure, type of management)** (calculated by authors)

In dynamics for 2012-2016 the organizational capital: component of organizational structure, type of management in all enterprises except Berdyanskyi and Rokytnianskyi bread-baking complexes, shows a positive trend. The highest value of organizational capital growth: component of organizational structure, type of management in PJSC "Kyivmlyn", the average rate of change is 188.2, and the lowest is (-8.5) in Berdyansk bread-baking complex. Furthermore, this index has a negative value in the Rokytnianskyi bread-baking complex and it is (-3.3).

The list of qualitative factors due to which it is possible to assess the efficiency level of organizational capital usage: component of corporate relations, corporate culture of the company is presented in the Table 4.

Table 4 – Factors of qualitative assessment of organizational capital: component of corporate relations, corporate culture (calculated by authors based on the questionnaire)

Factor	The value of assessment	
	Yes	No
The availability of incentives, rewards and motivation for staff	1	0
Implementation of environmental protection and resource conservation	1	0
Compliance with work conditions of sanitary and hygienic norms	1	0
Participation in housing programs	1	0
The availability of a special document that defines social policy of the company	1	0
Favorable psychological climate	1	0
Provision of the entity with establishments of social infrastructure	1	0
The introduction of international standards of social responsibility	1	0
Fixing of main provisions of social policy in collective agreement	1	0
The presence of arrears of wages	0	1

Apart from qualitative assessment of organizational capital (component of corporate relations, corporate culture of enterprises) it is necessary to conduct its quantitative assessment according to indicators presented in the Table 5.

Table 5 – Indicators of quantitative assessment of organizational capital: component of corporate relations, corporate culture (developed by authors)

Index	Formula (source of information)	The direction of rate improvement
Ratio of costs change per one employee	Rate of increase (decrease) in labor costs per one employee till the previous year	growth
Ratio of change in productivity	Rate of increase (decrease) in productivity till the previous year	growth
Correlation of change rate of labor productivity and the rate of change in labor costs	Rate of increase (decrease) in labor productivity till the previous year / Rate of increase (decrease) in labor costs per one employee till the previous year	growth
Correlation of labor costs per one employee in the entity and of food industry in general	Labour costs per one employee in the enterprise / Labour costs per one employee of food industry in general	growth

Results of the generalized efficiency assessment of organizational capital usage: corporate relations, corporate culture at the investigated enterprises for 2012-2016 showed that all enterprises except Orikhovskiy bread-baking complex demonstrated a tendency to the increase of efficiency in usage of corporate relations level and corporate culture. In 2016 in PJSC "Kyivmlyn" and Zaporizkyi bread-baking complex this index was above average level, in Pereyaslavskiy and Berdyanskyyi bread-baking complexes it was intermediate and in Rokytnianskyi and Orikhovskyyi it was below average.

Figure 3 presents the result of the generalized assessment of organizational capital of investigated enterprises according to two components.

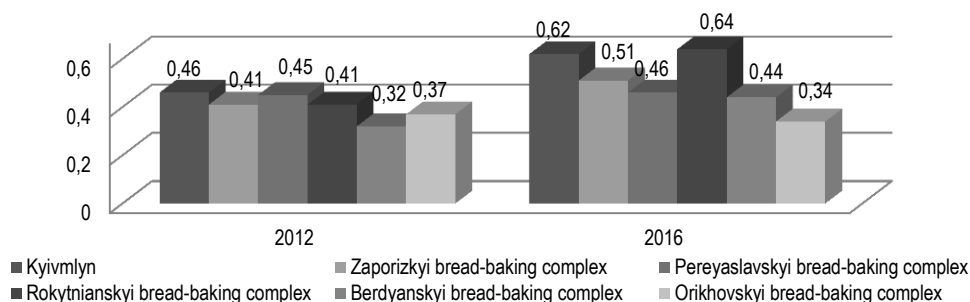


Figure 2 – Result of the generalized assessment of organizational capital: component of corporate relations, corporate culture (calculated by authors)

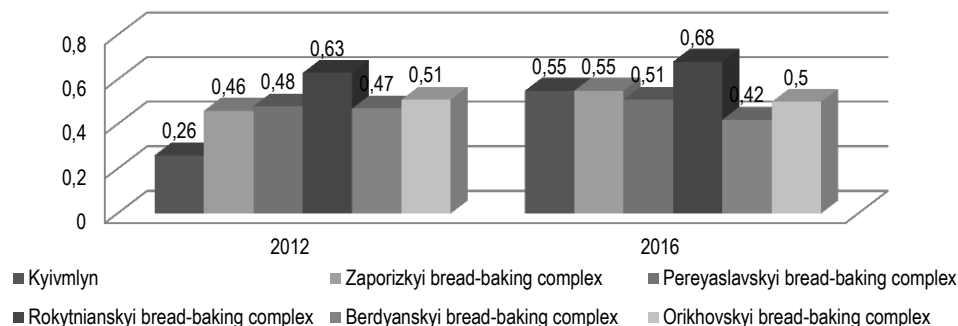


Figure 3 – Result of the generalized assessment of organizational capital of investigated enterprises (calculated by authors)

In 2016 the efficiency of organizational capital in all investigated enterprises formed an average level and only in Rokytnianskyi bread-baking complex it was above average. The analysis showed that during 2012-2016 organizational capital increased only in Orikhovskiy and Berdyanskyi bread-baking complexes and it significantly increased in PJSC "Kyivmlyn".

Consumer capital under the proposed evaluation system is proposed to analyze and evaluate according to three components: corporate social responsibility, public relations; market relations: consumers, suppliers, intermediaries; TM, brands.

The list of factors which allow assessing the quality of consumer capital efficiency of the enterprise is presented in the Table 6.

Table 6 – Factors of qualitative assessment of consumer capital (calculated by authors based on the questionnaire)

Factor	The value of assessment	
	Yes	No
Corporate social responsibility, public relations		
The existence of the practice of beneficent help providing	1	0
Participation in the development of the local community	1	0
Participation in the development of civil society	1	0
Fair tax payment	1	0
Market communications: consumers, suppliers, intermediaries		
Support of fair business practices	1	0
Implementation of costs for market research	1	0
Implementation of costs for the development of logistics infrastructure (and if there are costs, but not enough?)	1	0
Achieving competitive advantages in target markets (market segments)	1	0
Production manufacture according to international standards	1	0
Supplier's interest to cooperation and advantage of conditions of supply of raw materials for the enterprise	1	0
Interest of marketing boards in cooperation and utility of conditions of supply of products for the enterprise	1	0
Advertising campaigns for consumers	1	0

Quantitative indicators according to which it is possible to assess the level of consumer capital usage include: distribution costs per one hryvnia of net income from sales, the number of brands, trademarks).

As a result of the conducted study it was made the generalized assessment of the consumer capital effectiveness at the enterprises for 2012-2016 (Table 7).

Table 7 – The result of consumer capital evaluation according to its separate components of the investigated enterprises (calculated by authors)

Years	Enterprises					
	Kyivmlyn	Zaporizkyi bread-baking complex	Pereiaslavskyi experimental bread-baking complex	Rokytnianskyi bread-baking complex	Berdianskyi bread-baking complex	Orikhovskyi bread-baking complex
Qualitative assessment						
1. Corporate social responsibility, public relations						
Results of the survey						
2012	0,250	0,000	0,500	0,250	0,250	0,250
2013	0,250	0,000	0,250	0,000	0,000	0,000
2014	0,500	0,750	0,250	0,250	0,000	0,000
2015	0,250	0,000	0,750	0,250	0,000	0,250
2016	0,750	0,500	0,250	0,500	0,000	0,250
2. Market communications: consumers, suppliers, intermediaries						
Results of the survey						
2012	0,5	0,25	0,375	0,125	0,25	0,250
2013	0,500	0,375	0,500	0,250	0,250	0,250
2014	0,625	0,375	0,750	0,250	0,250	0,250
2015	0,500	0,625	0,750	0,125	0,125	0,250
2016	0,500	0,375	0,875	0,125	0,125	0,250
Qualitative assessment						
Results of the survey						
2012	0,81	0,49	1,00	0,89	0,85	0,00
2013	0,65	0,40	1,00	0,71	0,61	0,00
2014	1,00	0,47	0,88	0,99	0,75	0,00
2015	1,00	0,38	0,97	0,98	0,83	0,00
2016	0,96	0,55	0,89	1,00	0,27	0,00
General assessment of market relations: customers, suppliers, intermediaries						
2012	0,654	0,369	0,688	0,506	0,549	0,125
2013	0,575	0,388	0,750	0,481	0,430	0,125
2014	0,813	0,422	0,815	0,618	0,498	0,125
2015	0,750	0,502	0,859	0,552	0,477	0,125
2016	0,728	0,463	0,882	0,563	0,199	0,125
3. TM, brands						
2012	1	1	0	0	1	1
2013	1	1	0	0	1	1
2014	1	1	0	0	1	1
2015	1	1	0	0	1	1
2016	1	1	0	0	1	1

The highest efficiency level according to component of corporate social responsibility, public relations has PJSC "Kyivmlyn" – 0.75, while the lowest one is in Berdyanskyi bread-baking complex with the value of 0.

In 2016 the efficiency of consumer capital usage: component of market connections: customers, suppliers, intermediaries in all investigated enterprises showed different values. It has shown a high level in Pereyaslavskyi experimental bread-baking complex, in PJSC "Kyivmlyn" – above average, in Zaporizkyi and Pereiaslavskyi bread-baking complexes – the average level and in Berdyanskyi and Orikhovskyi bread-baking complexes – below average.

The efficiency of consumer capital usage in 2016 according to component of corporate social responsibility, public relations in PJSC "Kyivmlyn" was above average, in Zaporizkyi and Rokytnianskyi, Pereyaslavskyi and Orikhovskyi bread-baking complexes – the average level, and in Berdyanskyi bread-baking complex – low level. Trademarks or brands are absent in Pereyaslavskyi and Rokytnianskyi and enterprises, the other enterprises have one registered trade mark.

In 2016 the efficiency of consumer capital usage as a whole according to three components in most investigated enterprises had an average level and only PJSC "Kyivmlyn" had high and above the

average level for the entire investigation period and in Zaporizkyi bread-baking complex it was above average in 2014 and 2016 respectively.

The analysis showed that for the investigated period consumer capital increased in PJSC "Kyivmlyn", Zaporizkyi and Rokytnianskyi bread-baking complexes, remained unchanged in Orikhovskiyi bread-baking complex and decreased in Berdyanskyi and Pereyaslavskiyi experimental bread-baking complexes.

**Conclusions.** The proposed resource approach allows generalizing evaluation system of components of social capital for the investigated enterprises and making conclusions about their quantitative and qualitative evaluation. For each component of corporate capital it was made a list of indicators of quantitative and qualitative assessment and evaluation criteria.

As a result of the conducted evaluation we obtain index of efficiency usage of each component of social capital and the comparison of their values with data of uniform scale of social capital evaluation, which has a graduation of assessment characteristic ratings from "low" to "high" value from 0 to 1.

The best value will be equal to one. Normalization will avoid negative values of normalized indicators. As a result of the normalization we will get matrix of normalized values. Typically, all chosen indicators can have different impact on integrated assessment of social capital, therefore, local characteristics of the object have different values of internal and external influence on the resulting indicator. Consequently, it is proposed to determine internal value of indicators based on entropy, which shows quantitative uncertainty of the problem. If the problem is formulated only qualitatively and is not based on quantitative indicators, the entropy index will be close to zero. If all indicators of the problem study are quantitative, the entropy will be close to one.

The content of determination of indicators internal value is that each index in the evaluation system has a certain level of uncertainty, which is determined by comparison of these indexes among all investigated enterprises. The degree of uncertainty shows the degree of concentration of analyst's attention on this characteristic; it is quantitatively determined by the level of its internal value.

After defining internal value of each indicator of every single component in the overall assessment system of social capital it is necessary to define the generalized assessment of each component as an average amount.

According to the proposed method it was conducted calculations of efficiency of social capital usage on the data of Pereyaslavskiyi, Rokytnianskyi, Orikhovskiyi, Zaporizkyi, Berdyanskyi bread-baking complexes and PJSC "Kyivmlyn".

Received results of complex assessment of social capital for the last 5 years made it possible to conclude that in all investigated enterprises there are different structural priorities concerning components of the efficiency of social capital usage, that's why directions of social capital development and improving of the efficiency of its usage should consider the most appropriate structural changes.

**Further studies.** The results of a complex assessment of the efficiency of social capital usage in the investigated enterprises is the basis for the further studies of qualitative structural changes of generalized estimation of the efficiency of corporate capital usage and that will optimize the structure of corporate capital in accordance with the specific economic conditions.

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#### **Оцінка ефективності використання соціального капіталу**

У статті запропоновано ресурсний підхід до оцінювання соціального капіталу. Для кожної складової корпоративного капіталу було визначено перелік показників кількісної та якісної оцінки та критерії оцінювання. Здійснено комплексний аналіз його складових: споживчого та організаційного капіталів на прикладі підприємств харчової промисловості України. Це дозволило визначити рівні ефективності соціальної складової корпоративного капіталу.

Ключові слова: соціальний капітал, споживчий капітал, організаційний капітал, корпоративна соціальна відповідальність, зв'язки з громадськістю.

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#### **Оценка эффективности использования социального капитала**

В статье рассматривается ресурсный подход к оценке социального капитала. Для каждой составляющей социального капитала был определен перечень показателей количественной и качественной оценки и критерии оценки. Осуществлен комплексный анализ его составляющих: потребительского и организационного капиталов предприятий пищевой промышленности Украины. Это позволило определить уровни эффективности социальной составляющей социального капитала.

Ключевые слова: социальный капитал, потребительский капитал, организационный капитал, корпоративная социальная ответственность, связи с общественностью.

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